

# EXHIBIT 2

**SALAMON, GRUBER, NEWMAN & BLAYMORE, P.C.**

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May 12, 2003

Mr. Charles L. Cain  
Banner Pharmacaps, Inc.  
4100 Mendenhall Oaks Parkway, Suite 301  
High Point, North Carolina 27265

**Re: P&L Development/Banner Pharmacaps**

Dear Charles:

Enclosed is fully executed and initialed counterpart of Supply Agreement. Thank you for all of your help in finalizing this matter.

Very truly yours,

David Gruber

DG:dyg  
Enclosure